

# Palm Beach County Property Appraiser's Office

## April 2019 Newsletter



### Dear Taxpayers:

I hope you are enjoying the beautiful south Florida April weather. At the office, we continue to work on the 2019 tax roll and make preparations for the release of the estimated taxable property values (for 2019) to the Palm Beach County taxing authorities.

These preliminary estimates (which are officially released at the end of May of each year) assist the county, its municipalities and other taxing authorities in projecting their budgets and tax rates and also provide a benchmark as to what they can expect to receive from property taxes in the coming year. Stay tuned.

A reminder about renewal applications for the Limited Income Senior Citizen exemption (Persons age 65 and older) – this renewal form must be returned (postmarked) to my office no later than May 1, 2019. Qualifications and statutory requirements are listed in this month's newsletter.

Also in this month's newsletter, as "snowbird" season is coming to a close, property owners who benefit from the homestead exemption and are considering renting all or a portion of their homesteaded property, should review important information on short-term rentals on a homesteaded property.

I hope you find this information beneficial. Enjoy reading.

Respectfully,

A handwritten signature in black ink, appearing to read 'D Jacks'.

**Dorothy Jacks, CFA, AAS**  
**Palm Beach County Property Appraiser**

*We Value What You Value*



## **Palm Beach County Property Appraiser's Office Service Centers**

My office has 50 qualified staff members spread out over five Service Centers, conveniently located throughout Palm Beach County. They administer the homestead exemption and additional property tax exemptions, as well as execute mailing address and ownership changes, process portability applications, and more.

Typically, some of our busiest months occur in the beginning of the year, for filing deadlines for property tax exemptions and portability.

### **Customer Service By the Numbers: (Jan. 1 – Mar. 1, 2019)**

- **Phone Calls: 13,000**
- **Counter Service (Walk ins): 11,600**
- **E file for Homestead Exemption: 3,742 (applications processed online)**

## **Senior Exemption Renewal of Adjusted Household Income for Persons Age 65 and Older**

Earlier this year, my office mailed out renewal applications for those senior citizens who qualified for the additional exemption for persons age 65 and older. The renewal form must be returned (postmarked) to the Palm Beach County Property Appraiser's Office, 1st Floor, 301 N Olive Avenue, West Palm Beach, FL 33401, no later than **May 1, 2019**.

In order to qualify for an additional homestead exemption of up to \$50,000 for persons age 65 or older, the "Household Income" (cumulative "adjusted gross income") of all persons living in the home cannot exceed **\$30,174**. This exemption applies only to the property taxes levied by the taxing authorities granting the exemption for **2019**.

Section 196.075, F.S. - Additional Homestead Exemption for Persons 65 and Older.

- (a) "Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.
- (b) "Household Income" means the adjusted gross income, as defined in s.62 of the United States Internal Revenue Code, of all members of a household.

If you file a tax return, this is the amount reported on IRS Form 1040, line 7. If you do not file a tax return, adjusted gross income includes but is not limited to wages, salaries, tips, taxable interest, ordinary dividends, capital gain distributions, taxable IRA distributions, taxable pension and annuities, unemployment compensation, and taxable social security benefits.

For questions, please contact Exemptions Services at 561.355.2866 or [myexemption@pbcgov.org](mailto:myexemption@pbcgov.org)

## Short-Term Rental of a Homesteaded Property

You may rent your homesteaded property for **30 days or less** per calendar year and maintain a homestead exemption. Rental for more than 30 days for two consecutive years or for more than six months constitutes abandonment of a homestead exemption.

Exempt property rented after January 1 of any year does not affect the homestead exemption for that particular year. If the property is rented on January 1 of the following year or the terms of the lease are six months or more the exemption will be denied.

Property owners are required to notify the Property Appraiser's Office when their property no longer qualifies for exemption. Failure to do so could result in a Homestead Tax Lien with substantial penalty and interest.

Be aware of the law before deciding to rent your property. (Florida Statute [196.061](#) and [196.011](#) (9) (a)).

For more information, go to our website: [www.pbcgov.org/PAPA](http://www.pbcgov.org/PAPA) or contact Exemption Services at 561.355.2866.